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# **Engineer's Report**

for

## **Landscaping and Lighting District No. 1983-2 (Tract 4719)**

**Fiscal Year 2014-15**

For the

**City of Dublin  
Alameda County, California**

**May 21, 2014**

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**ENGINEER'S REPORT  
CITY OF DUBLIN  
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

The undersigned respectfully submits the enclosed report as directed by the City Council. The undersigned certifies that he is a Professional Engineer, registered in the State of California.



DATED: May 21, 2014

  
BY: K. Dennis Klingelhofer  
Assessment Engineer  
R.C.E. No. 50255

# **1 OVERVIEW**

## **1.1 INTRODUCTION**

The City of Dublin ("City") levies and collects special assessments on parcels within the City of Dublin Street Lighting Maintenance Assessment District No. 1983-2 ("District") in order to maintain the landscaping and irrigation improvements within the District.

The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received as approved by the City Council at the time the District was formed.

### ***General Description of the District***

The District was initially formed in 1983 to provide a dedicated source of funding for the on-going maintenance of street landscaping within Tract 4719. The District originally included the maintenance of Stagecoach Park and the landscaping within Stagecoach Road north of the City Limit; however those improvements are no longer funded by the District. Currently, the District includes only the roadway landscaping along Stagecoach Road and on the "interior slopes" (Coral Way and Agate Way) within the Dublin Hills Estates development. The maintenance cost for Stagecoach Park, as well as the undeveloped Dougherty Hills Park, is paid by the City through the Park Maintenance Operating Budget and is not a part of this Assessment District.

### ***Compliance with the California Constitution***

Assessments are levied annually within the District pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act"). All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the California Constitution Article XIID ("Article XIID"), which was enacted with the passage of Proposition 218 in November 1996.

Pursuant to Article XIID Section 5, certain existing assessments were exempt from the substantive and procedural requirements of Article XIID Section 4. Specifically, Article XIID Section 5(a) exempted:

*"Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4."*

The City has determined that the annual assessments originally established for the District were for the maintenance and operation of landscaping within the public street rights-of-way or public easements.

However, in 2003/2004, the City conducted a public hearing that included a mailed ballot to all of the property owners in this District proposing an increased assessment in order to maintain and replace certain landscaping improvements. In accordance with the requirements of Prop 218 the property owners approved a 10% increase in assessment rates, and the addition of an escalation clause for succeeding years that allows the maintenance cost to increase according to the Consumer Price Index and the utility cost to increase according to the actual cost of utilities.

Any future increase in the assessment rate in excess of the maximum allowable rate or substantial changes in the services provided would require the approval of the property owners subject to the assessment based upon a mailed ballot which would be sent to each property owner pursuant to the provisions of the California Constitution Article XIID .

### ***Summary of Proposed Assessment and Expenditures***

A summary of the assessments to be levied for each property type are shown in the table below

<b>Property Type</b>	<b>Assessment Rate</b>	<b>Basis</b>
Single-Family Residential (SFR)	\$ 350.61	Parcel
Multi-Family Residential (MFR)	\$ 59.26	Unit
Exempt, Common Open Space, Public Land	\$ 0.00	Parcel

## **2 IMPROVEMENTS**

The District provides for the continued maintenance and servicing of the landscaping and irrigation improvements within the public right-of-way and public easement along Stagecoach Road between the limits of Amador Valley Boulevard and the northerly City Limit. In addition, the District also provides for the maintenance of the slopes, including landscaping and irrigation, within the public right-of-way for the slope areas along the rear of Lots 80 through 86, and 37 through 48 within Tract 4719.

As generally defined in the 1972 Act, maintenance and servicing of the improvements may include one or any combination of the following:

- 1) The installation or planting of landscaping. The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- 2) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof; including but not limited to, grading, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- 3) The maintenance or servicing, or both, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including, but not limited to:
  - a. Repair, removal, or replacement of all or any part of any improvements;
  - b. Grading, clearing, removal of debris, the installation, repair or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
  - c. Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
  - d. The removal of trimmings, rubbish, debris, and other solid waste;
  - e. The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.
  - f. Electric current or energy, gas, or other agent for the lighting or operation of any other improvements.
  - g. Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.
- 4) Incidental expenses associated with the improvements including, but not limited to:
  - a. The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
  - b. The costs of printing, advertising, and the publishing, posting and mailing of notices;
  - c. Compensation payable to the County for collection of assessments;
  - d. Compensation of any engineer or attorney employed to render services;
  - e. Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
  - f. Costs associated with any elections held for the approval of a new or increased assessment.

Pursuant to the 1972 Act:

"Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including repair, removal, or replacement of all or any part of any improvement.

"Service" or "servicing" means the furnishing of electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.

Drawings showing the specific locations of the improvements are on file in the City's Engineering Department and are made a part of this report by reference.

### **3     BUDGET**

All landscape and other eligible improvements within the District are maintained and serviced on a regular basis. The proposed budget for District is shown on the following page. This includes an estimate of the costs of utilities, operations, services, administration and maintenance associated with the improvements, including all labor, personnel, equipment, materials and administrative expenses. The summary also shows the estimated fund balance, and the projected contribution/ (transfer) based upon the estimated expenditures and assessment revenue. Projected budgets are also shown for the next 2 fiscal years. For 14-15, the budget assumes a 15% increase for water, and 4% increase for electricity rates

The following describes the services and costs shown in the budget.

#### **DIRECT COSTS:**

**Maintenance Tree** – The cost of installation and maintenance of trees and plantings along the street frontages within the District.

**Maintenance Landscape** – The cost of maintenance and repair of the landscaping and open space areas within the District.

**Utilities Water** – The cost of furnishing water for maintenance of landscape and irrigation systems within the District.

**Utilities Electricity** – The cost of electricity for maintenance of landscape, powering of irrigation systems, and entry lighting within the District.

**Miscellaneous Expenses** – Costs that cannot easily be categorized into any of the other Direct Costs defined above.

#### **ADMINISTRATIVE COSTS:**

**District Administration, Consulting** – The costs of contracting with professionals to provide services specific to the levy administration, including preparation of the Engineer's Report, resolutions, and levy submittal to the County. These fees can also include any additional administrative, legal, or engineering services specific to the District such as the cost to prepare and mail notices of the public meeting and hearing.

**Public Works Administration** – The cost of services provided to administer the District from the Public Works department of the City of Dublin.

**County per Parcel Fee** – The cost to the District for the County to collect assessments on the property tax bills.



City of Dublin Landscape and Lighting District 1983-2					
	Approved Budget FY 2013-14	Estimated Expenses FY 2013-14	Proposed Budget FY 2014-15	Forecast Budget FY 2015-16	Forecast Budget FY 2016-17
<b>DIRECT COSTS</b>					
Maintenance - Tree	\$ 2,240	\$ 2,240	\$ 2,240	\$ 2,240	\$ 2,240
Maintenance - landscape	\$ 41,630	\$ 41,630	\$ 43,712	\$ 45,897	\$ 48,192
Utilities - Water	\$ 29,120	\$ 29,120	\$ 33,488	\$ 38,511	\$ 44,288
Utilities - Electricity	\$ 967	\$ 967	\$ 1,006	\$ 1,046	\$ 1,088
Miscellaneous Expenses	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160
<b>TOTAL DIRECT</b>	<b>\$ 74,117</b>	<b>\$ 74,117</b>	<b>\$ 80,605</b>	<b>\$ 87,854</b>	<b>\$ 95,968</b>
<b>ADMINISTRATION COSTS</b>					
District Administration	\$ 2,400	\$ 2,400	\$ 2,640	\$ 2,772	\$ 2,911
Public Works Administration	\$ 634	\$ 634	\$ 666	\$ 699	\$ 734
County per Parcel Fee	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450
<b>TOTAL ADMINISTRATION</b>	<b>\$ 4,484</b>	<b>\$ 4,484</b>	<b>\$ 4,756</b>	<b>\$ 4,921</b>	<b>\$ 5,095</b>
<b>COLLECTIONS/(CREDITS) APPLIED TO LEVY</b>					
<b>TOTAL DIRECT AND ADMIN COSTS</b>	<b>\$ 78,601</b>	<b>\$ 78,601</b>	<b>\$ 85,361</b>	<b>\$ 92,775</b>	<b>\$ 101,062</b>
Reserve Collection/(Transfer)	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund Collection/(Transfer)	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Loan Repayment/(Advance)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues/(General Fund Contributions)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ADJUSTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Balance to Levy (Budgeted)</b>	<b>\$ 78,601</b>	<b>\$ 78,601</b>	<b>\$ 85,361</b>	<b>\$ 92,775</b>	<b>\$ 101,062</b>
Total Revenue at Maximum Rate	\$ 95,808	\$ 95,808	\$ 102,137	\$ 109,243	\$ 117,246
Variance above/(below) Maximum Revenue	\$ (17,207)	\$ (17,207)	\$ (16,776)	\$ (16,468)	\$ (16,184)
<b>Applied Charge</b>	<b>\$ 78,601</b>	<b>\$ 78,601</b>	<b>\$ 85,361</b>	<b>\$ 92,775</b>	<b>\$ 101,062</b>
<b>DISTRICTS STATISTICS</b>					
Total Parcels	715	715	715	715	715
Total Parcels Levied	703	703	703	703	703
Total SFR Count	150	150	150	150	150
Total MFR Count	553	553	553	553	553
<b>Fund Balance Information</b>					
Est. Beginning Reserve Fund Balance	\$ 34,686	\$ 43,328	\$ 43,761	\$ 44,199	\$ 44,641
Reserve Fund Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Prior/Penalties/Public Damage	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 347	\$ 433	\$ 438	\$ 442	\$ 446
Projected Reserve Balance end of year	\$ 35,033	\$ 43,761	\$ 44,199	\$ 44,641	\$ 45,087
<b>Assessment Revenue Calculation</b>					
Balance to Levy for SFR (61.61% of Total Applied Levy)	\$ 48,426	\$ 48,426	\$ 52,591	\$ 57,159	\$ 62,264
Applied Levy per SFR	\$ 322.84	\$ 322.84	\$ 350.61	\$ 381.06	\$ 415.10
Maximum Levy per SFR prior year	\$ 363.01	\$ 363.01	\$ 396.08	\$ 419.45	\$ 448.63
Maximum Levy per SFR current year	\$ 396.08	\$ 396.08	\$ 419.45	\$ 448.63	\$ 481.50
Balance to Levy for MFR (38.39% of Total Applied Levy)	\$ 30,175	\$ 30,175	\$ 32,770	\$ 35,616	\$ 38,798
Applied Levy per MFR	\$ 54.57	\$ 54.57	\$ 59.26	\$ 64.41	\$ 70.16
Maximum Levy per MFR prior year	\$ 61.38	\$ 61.38	\$ 66.97	\$ 70.92	\$ 75.86
Maximum Levy per MFR current year	\$ 66.97	\$ 66.97	\$ 70.92	\$ 75.86	\$ 81.41

**LEVY BREAKDOWN:**

**Reserve Collection/(Transfer)** – The 1972 Act pursuant to *Chapter 1, Article 4 Section 22569 (a)*, provides for a District Reserve Fund for operations. Negative amounts shown for this budget item represent transfers from the Reserve Fund that reduces the Balance to Levy. Maintaining a fully funded Reserve eliminates the need for the City to transfer funds from non-District accounts to pay for operational expenses during the first half of the Fiscal Year and also provides the District with sufficient funds to address any unforeseen or unusual expenditures that may occur during the year.

**Capital Improvement Fund Collection/(Transfer)** – The 1972 Act pursuant to *Chapter 5, beginning with Section 22660*, provides for the District to establish by resolution an assessment installment plan for proposed improvements and expenditures that are greater than can be conveniently raised from a single annual assessment. Depending on the nature of the planned improvements, the collection of funds necessary to complete the project may be collected over a period up to thirty years, but typically not more than five years. The funds collected shall be accumulated in a separate improvement fund commonly referred to as a Capital Improvement Fund (CIF) and are not considered part of the regular maintenance of the improvements or the Reserve Fund.

Because the money accumulated in the Capital Improvement Fund is for a specific planned project (budgeted separately), the amount shown for this item in the annual budget will typically be a positive number representing the amount being collected that year as part of the Balance to Levy. A negative number (Transfer) should only occur after the project has been completed and excess funds are being credited back to the District's regular accounts. The actual fund balances and expenditures for Capital Improvements are clearly identified under the Fund Balance Information section of the Budget.

**General Fund Loans Repayment/(Advances)** – This item represents repayments of amounts that had been temporarily advanced to the District from other revenue sources (usually the General Fund) or represents funds being loaned to the District for the current Fiscal Year that must be repaid by future assessments. Similar to the Reserve Collection/(Transfer) line item, this item directly impacts the Reserve Fund Balances either positively or negatively.

Repayments are shown as a positive number and represent additional monies being collected in the current annual assessment to repay a prior loan. These loans are typically for capital improvement expenditures or unforeseen expenditures incurred in prior years and Reserve Fund monies were not sufficient to cover the expenses. To ensure the ongoing operation and maintenance of the improvements, the City may advance funds to the District as a temporary loan to meet current expenditures, and collect repayment of the loan through the annual assessments the following year or possibly over several years. Generally, all available Reserve Funds are exhausted before a temporary loan is advanced to the District and the Beginning Reserve Fund Balance will be a negative number indicating the loan amount still outstanding. A loan for the current Fiscal Year (Advance) is shown as a negative number. If the District is expected to incur significant expenditures in the current Fiscal Year for special services or capital improvements (upgrades or refurbishing of the improvements) and the proposed assessment revenues (annual assessments) and/or available Reserve Funds are not sufficient to cover the expenditures, the City may advance funds to the District as a temporary loan to meet the

proposed expenditures. Generally, all available Reserve Funds must be exhausted before a temporary loan is advanced to the District and any funds temporarily loaned in excess of the available Reserve Funds will be reflected as a negative Ending Reserve Fund Balance. This negative Reserve Fund Balance will be repaid and replenished through future assessment revenues.

**Other Revenue/General Fund (Contributions)** – This item includes additional funds designated for the District that are not annual assessments. These funds are added to the District account to reduce assessments, and may be from non-District or District sources including City General Fund Contributions and/or interest earnings. Any funds indicated on this line will be shown as a negative number indicating a reduction in the amount to be levied and represent funds that do not have to be repaid.

**Balance to Levy** – This is the total amount to be collected for the current Fiscal Year through the annual assessments (for special benefits). The Balance to Levy represents the sum of Total Direct and Administration Costs, Reserve Fund Contributions or Transfers, Contributions from Other Revenue Source, and the Contribution Replenishment. Only those costs related to the improvements identified as special benefits are levied and collected on the tax roll.

**Total Parcels** – The total number of parcels within the District including exempt parcels.

**Total Parcels Levied** – The total number of parcels within the District that will receive the special benefits during the current Fiscal Year.

**Total EDUs** – The total Equivalent Dwelling Units within the District applied to the parcels described above.

**Balance to Levy for SFR** – The total assessment to single-family property owners in the Dublin Hills Estates development.

**Balance to Levy for MFR** – The total assessment to property owners of condominium or apartment units in the Amador Lakes Apartments development.

**Maximum Levy per SFR (Prior Fiscal Year)** – This is the maximum rate allowable in Fiscal Year 2014-15 to assess single-family property owners within the District.

**Maximum Levy per MFR (Prior Fiscal Year)** – This is the maximum rate allowable in Fiscal Year 2014-15 to assess property owners of a multifamily residential unit within the District.

**Maximum Levy per SFR (Current Fiscal Year)** – This is the maximum rate allowable per SFR parcel to assess property owners within the District, in accordance with Proposition 218, adjusted for inflation as described in the Method of Apportionment.

**Maximum Levy per MFR (Current Fiscal Year)** – This is the maximum rate allowable per MFR unit to assess property owners within the District, in accordance with Proposition 218, adjusted for inflation as described in the Method of Apportionment.

**Inflationary Factor** – Annual percentage increase in the San Francisco-Oakland-San Jose Area Consumer Price Index for “All Urban Wage Earners and Clerical Workers,” applies to all cost except water and electricity, plus any additional increase in the utility cost of water and electricity. Each fiscal year the City shall identify the change in the Index for April to April of the preceding year.

### **3.1 ALLOWABLE MAXIMUM ASSESSEMENT RATE**

It is recognized that the cost of maintaining the District improvements increases slightly every year as a result of inflation. As at the time the District was formed, the property owners approved a formula for increasing assessments for each future fiscal year to offset increases in costs due to inflation.

The maximum assessment amount allowed for each fiscal year shall be increased in an amount equal to the annual percentage increase of the local San Francisco-Oakland-San Jose Area Consumer Price Index (“Index”) for “All Urban Wage Earners and Clerical Workers” plus any actual increase in the cost of utilities (water and power). Each fiscal year the City shall identify the annual percentage difference in the Index between April of the current fiscal year and that of the previous April. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

<b>Item</b>	<b>Proposed Budget FY 2014-15</b>	<b>Forecast Budget FY 2015-16</b>	<b>Forecast Budget FY 2016-17</b>
CPI April Prior Year	244.675	N/A	N/A
CPI April Current Year	247.932	N/A	N/A
% Increase/(Decrease)	1.331%	2.000%	2.000%
Prior Year Maximum Levy per SFR	\$ 396.08	\$ 419.45	\$ 427.84
Prior Year Maximum Levy per MFR	\$ 66.97	\$ 70.92	\$ 72.34
Current Year Maximum Levy per SFR CPI only	\$ 401.35	\$ 427.84	\$ 436.39
Current Year Maximum Levy per MFR CPI only	\$ 67.86	\$ 72.34	\$ 73.79
Combined Utility Costs Current Year	\$ 34,494	\$ 39,557	\$ 45,376
Combined Utility Costs Prior Year	\$ 30,087	\$ 34,494	\$ 39,557
% Change in Combined Utility Costs	14.65%	14.68%	14.71%
Change in Combined Utilities	\$ 4,407	\$ 5,063	\$ 5,819
Spread to SFR (61.6%)	\$ 2,715	\$ 3,119	\$ 3,584
Spread to MFR (38.4%)	\$ 1,692	\$ 1,944	\$ 2,234
Amount per SFR for Utilities	\$ 18.10	\$ 20.79	\$ 23.89
Amount per MFR for Utilities	\$ 3.06	\$ 3.52	\$ 4.04
Maximum Levy per SFR current year	\$ 419.45	\$ 448.63	\$ 460.29
Maximum Levy per MFR current year	\$ 70.92	\$ 75.86	\$ 77.83

In the event that the City Council determines that an inflation adjustment is not required for a given fiscal year, the City Council may authorize the assessment without applying the adjustment formula to the amount levied. If the budget and assessments for a district require an increase greater than the adjustment set forth in the formula, then the proposed increase would be subject to approval by the District property owners. Each fiscal year, the maximum assessment rate shall increase at the maximum amount allowable regardless of whether the increase is levied to the parcels within the District.

## **4 METHOD OF APPORTIONMENT**

### **4.1 GENERAL**

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

The formula used for calculating assessments in the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel. In addition, pursuant to Article XIID Section 4:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable and an agency shall separate the general benefits from the special benefits conferred on a parcel."*

### **4.2 BENEFIT ANALYSIS**

Each of the improvements have been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements as determined at the time the District was established.

**General Benefits** — In reviewing each of the District improvements, the proximity of those improvements to both properties within the District and those outside the District as well as the reasons for installing and constructing such improvements, it is evident that the improvements are solely the result of developing properties within the District and the ongoing maintenance and operation of these improvements will directly affect the properties within the District. Although the improvements include public areas, easements, right-of-ways and other amenities available or visible to the public at large, the construction and installation of these improvements were only necessary for the development of properties within the District and were not required nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the improvements and the ongoing maintenance, servicing and operation of those improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District.

**Special Benefits** — The method of apportionment (method of assessment) established herein is based on the premise that each assessed parcel within the District receives special benefits from the improvements and the desirability of those properties enhanced by the presence of well-maintained landscaping in close proximity to those properties.

The special benefits associated with landscape improvements are specifically:

- 1) Enhanced desirability of properties through association with the improvements.
- 2) Improved aesthetic appeal of properties providing a positive representation of the area and properties.
- 3) Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- 4) Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention.
- 5) Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- 6) Enhanced quality of life through well-maintained green space and landscaped areas.
- 7) Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- 8) Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The preceding special benefits contribute to the aesthetic value and desirability of each of the assessed parcels within the District and thereby provide a special enhancement of the properties. Furthermore, it has been determined that the lack of funding to properly service and maintain the District improvements would have a negative impact on the properties within the District.

**Non-Assessable Properties** — Within the boundaries of the District, there are several types of properties that are considered to receive no special benefit from the District improvements and are therefore not assessed. These parcels include:

- 1) Publicly owned parcels that are reserved as Public Open Space or are developed as City Parks for active recreation and are maintained and serviced by the District;
- 2) Publicly owned wetland parcels;
- 3) Certain Public Utility parcels;
- 4) Privately owned open space parcels; and
- 5) Privately owned "sliver" parcels that have resulted from a lot line adjustment with an adjacent larger parcel. The adjacent larger parcel, of which these "sliver" parcels are a part, are assessed at the Residential Zone rate.

#### **4.3 ASSESSMENT METHODOLOGY**

The special benefits received by each parcel within the District and each parcel's proportional annual assessment are calculated as follows:

- Sixty one and six tenths percent (61.6%) spread equally to the 150 single family homes of Dublin Estates; and
- Thirty eight and four tenths percent (38.4%) spread equally among the 553 apartments of Amador Lakes Apartments.

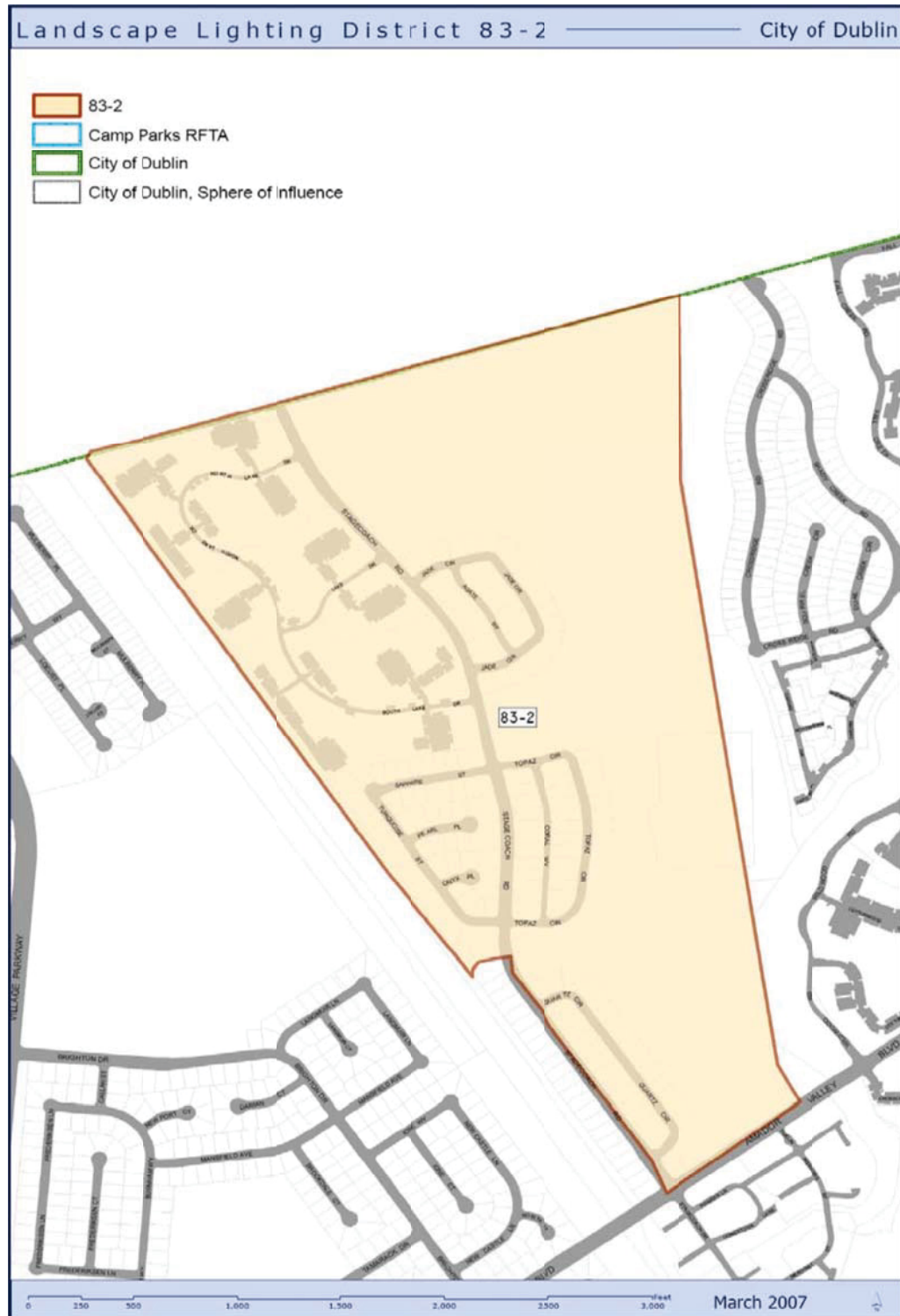


## **5     ASSESSMENT ROLL**

The proposed assessment and the amount of the assessment apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office, are shown in Appendix B. The description of each lot or parcel is part of the records of the Assessor of the County of Alameda and those records are, by reference, made part of this report. The assessments shown will be submitted to the County Auditor/Controller, and included on the property tax roll for each parcel shown in the assessment roll for fiscal year 2014-15.

Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of the parcels as shown on the Alameda County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Alameda County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

## APPENDIX A – ASSESSMENT DIAGRAM



## **APPENDIX B – ASSESSMENT ROLL**

